

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)
)
Plaintiff,) Criminal No. 05-CR-10175-WGY-1
)
v.)
)
NADINE J. GRIFFIN,)
)
Defendant.)

UNITED STATES' RESPONSE TO DEFENDANT'S VERIFIED NOTICE OF
ALBI AND ENTRAPMENT DEFENSE: AFFIDAVIT AND EXHIBITS
IN SUPPORT MANDATORY JUDICIAL NOTICE OF TITLE
26 U.S.C. § 83 AND OTHER APPLICABLE STATUTES

The United States, by and through its undersigned attorney, hereby files its Response to Defendant's Verified Notice of Albi and Entrapment Defense: Affidavit and Exhibits In Support Mandatory Judicial Notice of Title 26 U.S.C. § 83 and Other Applicable Statutes. Throughout her motion, defendant cites various laws and regulations that she claims caused her to have certain beliefs regarding the tax laws. Defendant, however, fails to explain how any of the cited laws or regulations result in an "albi" or "entrapment" defense to the charges of filing false individual income tax returns. In fact, if anything, defendant's claimed inducements regarding various tax laws and regulations establishes that defendant was well aware of the tax laws. Accordingly, defendant's motion should be denied.

Further, none of defendant's claims appear to rise to the level of what could be characterized as an alibi defense under Rule 12.1 of the Federal Rules of Criminal Procedure. Rule 12.1(a)(2) states, in pertinent part, that "defendant's notice [of an alibi] must state: (A) each specific place where the defendant claims to have been at the time of the alleged offense; and (B) the name, address, and telephone number of each alibi witness on whom defendant intends to rely." Defendant's motion fails to comply with the requirements set forth in Rule 12.1(a)(2). In short, defendant has not established an alibi defense to the charges in the indictment. Similarly, defendant has failed to present any explanation regarding her alleged entrapment defense.

Finally, it should be noted that defendant actually filed individual income tax returns in 1998 and 1999 that reported gross receipts from her work as a salesperson for two multi-level marketing related businesses. However, defendant also worked as a salesperson for another multi-level marketing related business called Global Prosperity. Defendant never reported on her individual income tax returns for the years 1998 and 1999 the gross receipts she received from her work as a salesperson for Global Prosperity. For example, for the 1998 tax year, defendant deposited gross receipts from her sales activity with Global Prosperity into a bank account called Capital Finance Strategies,

which she opened and controlled. When opening the bank account defendant supplied the bank with a false taxpayer identification number and false Form W-8. Further, defendant never reported on her 1998 income tax return any of the gross receipts she deposited into the Capital Finance Strategies bank account. Thus, while defendant cites various laws and regulations to establish some purported alibi defense, she cannot escape the fact that she filed false individual income tax returns with the IRS that omitted and failed to disclose the gross receipts she earned as a salesperson for Global Prosperity during the years 1998 and 1999.

WHEREFORE, the United States respectfully submits this motion.

Respectfully submitted,

MICHAEL J. SULLIVAN
United States Attorney

By:

/s/ Christopher J. Maietta
CHRISTOPHER J. MAIETTA
Trial Attorney
U.S. Department of Justice
(202) 514-4661

Dated: March 15, 2006

CERTIFICATE OF SERVICE

This is to certify that I have this day, March _____, 2006, served upon the person listed below a copy of the foregoing document by mail:

Nadine J. Griffin
Mail Boxes, Etc.
36 Center Street, #143
Wolfeboro, New Hampshire 03894

Christopher J. Maietta